

ABSTRACT

Fraud is acts against the law that was done intentionally for a specific purpose performed by people from within or outside the organization for personal/group gain that directly or indirectly harm others. This research is to examine the influence of internal control system, information asymmetry, law enforcement, organization commitment on fraud. This research was conducted in the Health Office Malang City and in several Technical Service Unit (UPT). The population of this research is all civil servant in the health office of Malang city and some UPT as many as 640 and took 160 sample to be observed by questionnaire, data had been collected is processed using SPSS. The result of this research are internal control system affects on fraud negatively; information asymmetry affects on fraud positively; law enforcement affects on fraud negatively; organizational commitment affects on fraud negatively.

Keywords: *Fraud, Internal Control System, Asymmetric Information, Law Enforcement, Organizational Commitment, Health Office Malang City.*